



LOS ANGELES COUNTY

WIA Adult, Dislocated Worker, Summer Youth and Rapid Response Programs

ADMINISTRATIVE NOTICE

Number: WIAADM N-10-01

Subject: Cash Management Policy
Supplement (#1)

Date: May 21, 2010

Effective Date: July 1, 2010

PURPOSE

This Administrative Notice supplements the Community and Senior Services' (CSS) *Cash Management Policy*, previously established within Directive WIAADM D-10-05. The policy has been refined and supplemented to ensure contractors have sufficient clarification on policy requirements and procedures.

SCOPE

This Administrative Notice applies to all CSS contractors, in receipt of Workforce Investment Act (WIA), WIA American Recovery and Reinvestment Act (ARRA), and any funding associated with the Wagner-Peyser programs, Special Grants or funds provided for a National Emergency Grant (NEG), who choose to participate in the cash management payment methodology.

Provisions of this Administrative Notice also apply to sub-contractors who make cash requests for activities that fall under the scope of this Administrative Notice. Contractors and their sub-contractors are required to comply with all DOL, EDD and CSS cash management and reporting requirements.

CASH MANAGEMENT SYSTEM REQUIREMENTS

29 CFR 97.20 identifies the applicable administrative and financial management system standards for local governments and contractors who govern the use and protection of Federal grant funds. The standards are described in detail in **Exhibit A**.

Contractors are responsible for maintaining **procedures** to minimize time elapsed between receipt of cash and actual disbursement to prevent excess cash on hand. Excess cash is defined as any fund amount which has not been shown as disbursed within three to four working days (EDD *WIA Administrative Notice WIAD04-14*).

The procedures must be in writing and will contain provisions that cover the following:

- Authorized Personnel. A signed and dated *Information Request Form (Exhibit B)* is maintained on file at all times of persons authorized to make cash requests. The Financial Officer shall approve all cash requests prior to submission to the

Financial Management Division (FMD). Additionally, the form will identify persons authorized to respond to cash request inquiries. Copies of all Information Request Forms must be retained on file for three (3) years.

Contractors are responsible for notifying FMD when changes occur to the persons authorized to make and approve cash requests. An updated Information Request Form must be submitted to FMD within three (3) business days of authorized personnel changes. Contractors must also submit up-to-date Information Request Forms, annually, at their contract signings.

- Cash Request Documentation. FMD will not require contractors to specify at the time of the cash request the line item cost detail on how the funds will be spent by cost category (i.e., salaries, utilities, etc.). However, contractors are accountable for the expenditures at the line item budget level. Supporting documentation (i.e., invoices) must be maintained on file at all times for inspection by CSS monitoring staff, as well DOL and EDD representatives.
- Requests and Disbursements. Cash requests for needs beyond four (4) business days are not allowed. Upon receipt of funds, full cash disbursement must be made within three (3) business days. All excess cash must be returned to CSS IMMEDIATELY after this disbursement period. Contractors are required to disburse or return funds, previously received, before requesting additional cash to fund expenditures. If an instance of excess cash is not resolved, CSS may also recoup the funds from future cash disbursements. For example, if an agency has \$10,000 excess cash at hand and requests \$20,000, FMD will only disburse \$10,000 to off-set the amount of excess cash.

Additionally, contractor participation in the cash management system is contingent upon satisfactory completion of a fiscal review by CSS staff, which may consist of the following:

- A review of the contractor's independent audit report and single audit (if available) for going concern qualifications or other issues.
- A review of the contractor's financial status by evaluating the contractor's net worth, operating income, available cash and current assets compared to current liabilities.
- An evaluation of the contractor's prior contracting with CSS (i.e., no outstanding audit/monitoring findings, in good standing, etc.) and cash advance repayment history with CSS.

Prior to participation in the cash management system, contractors must prepare and submit cash management system procedures to CSS demonstrating how they will comply with the DOL, EDD and CSS cash management requirements. Any WIA subcontractors in the performance of WIA or NEG activities that opt for cash payments must also maintain written procedures.

Contractors must satisfy the fiscal review **and** submit their procedures to FMD prior to participation in the cash management system. Sub-contractors in the performance of WIA activities that opt for cash payments must also maintain written procedures.

CSS will provide technical assistance training to contractors on the provisions of the *Cash Management Policy*. Contractors who **repeatedly** demonstrate the inability to comply with DOL, EDD and CSS cash management requirements will receive payment under the reimbursement method in accordance with Title 29 CFR 97.21. CSS defines repeated violations to mean **two (2) or more instances of non-compliance** with DOL, EDD and CSS cash management requirements.

REQUIRED DOCUMENTATION

Contractors must also ascertain that all required documentation, as defined within their contractual agreements, are current and on file. The following documents are required:

1. List of Staff Persons Authorized to Sign Contract Documents
2. Articles of Incorporation and updates
3. By-laws (new agencies) and updates
4. Business License
5. IRS Taxpayer Identification Number
6. Cost Allocation Plan
7. Conflict of Interest

Certifications:

1. Lobbying
2. Vendor's EEO Certification
3. Debarment, Suspension and Other Responsibility Matters
4. Jury Service Certification
5. Safety Surrendered Baby Law
6. Child Support Compliance
7. Gain/Grow Certification
8. Drug – Free Workplace Certification
9. Living Wage Program

Insurance documents and endorsements:

(All contracted programs must be listed on certificates)

1. General Liability Certificate (\$1 million per occurrence, \$2 million aggregate per occurrence)
2. Automotive Liability Certificate (\$1 million per occurrence)
3. Crime Coverage (\$50,000 per occurrence)
4. Workers' Compensation Insurance (\$1 million accident and disease)
5. Individual Loss Payee Policy Endorsement Page (if applicable)
6. Additional Insured Policy Endorsement Page

7. Professional Liability Certificate (\$1 million per occurrence, \$2 million aggregate per occurrence) (if applicable)
8. Property Insurance Certificate (if applicable)
9. Verification of Self-Insured (if applicable)

In the event that the required documentation is not current or on file, contractors will have 45 days to address any issues of non-compliance. If the agency does not resolve this instance of non-compliance, within the 45 day period, then all future cash requests will not be processed until all required documentation is current and on file.

CASH REQUEST PROCEDURES

Contractors must utilize the *Cash Request Form (Exhibit C)* to request cash to fund expenditures. The form must contain all appropriate signatures and indicate the amount of funds requested, by program (i.e. WIA Adult, WIA Youth, etc.). Separate forms must be completed and submitted for each program.

Cash requests must be printed, completed and scanned (front and back) into a single, Adobe Acrobat document (PDF format). This PDF document must then be submitted to CSS electronically, via email. Cash requests are limited to the minimum amounts needed to meet actual immediate cash needs. Cash requests for needs beyond four (4) business days are not allowed and will be denied.

Contractors may determine immediate cash needs based on their disbursement cycle(s), expenditure trends, etc. For example, a contractor requiring \$25,000 to meet payroll each Thursday would submit the request to CSS every Monday of that same week.

A separate *Cash Request Form* must be completed and submitted for each program. Contractors must e-mail the cash request form to FMD at FMDFinancialReports@css.lacounty.gov. At minimum, one (1) cash request form must be completed and submitted for each program.

When submitting *Cash Request Forms*, the following titling guidelines must be utilized to title the **PDF documents of the scanned Cash Request Forms** and the **subject lines of the e-mails sent to submit the forms**:

Agency-Program-CASH-Request Number

Abbreviations may also be utilized to ensure that filenames or subject lines are within reasonable limits. For example, if FMD would like to submit a cash request for the WIA Adult and Dislocated Worker program and it is the third time this year FMD is requesting cash then the titling of the scanned document and e-mail subject line would be as follows:

FMD-WIA ADW-CASH-Request 3

Titling guidelines must be followed to ensure quick processing and appropriate tracking of submitted documents, while maintaining high-levels of organization.

Upon receipt, FMD will review the *Cash Request Form* to ensure total year-to-date (YTD) costs do not exceed the contract amount and that previous disbursements have been utilized within the intended timeframe. Upon approval of the request, FMD will electronically deposit funds into the contractor's designated banking account or issue a written check. If cash request is rejected, FMD will notify agency and the Contracts Management Division (CMD) within 24 hours to seek corrective action.

REPORTING REQUIREMENTS

Contractors are required to report expenditures for each grant using EDD reporting formats (**Exhibits D – F**) on a monthly basis.

Reporting Forms (RFs)

- WIA Adult/Dislocated Worker Reporting Form (**Exhibit D**). This report includes NEG 15%, Statewide Activities; 25% Additional Assistance; and Special Grants.
- Rapid Response Reporting Form (**Exhibit E**).
- WIA Youth Reporting Form (**Exhibit F**).

Reporting Forms must be printed, completed and scanned (front and back) into a single, Adobe Acrobat document (PDF format). This PDF document must then be submitted to CSS electronically, via email. Contractors must e-mail all *Reporting Forms* to FMD at FMDFinancialReports@css.lacounty.gov.

When submitting *Reporting Forms*, the following titling guidelines must be utilized to title the **PDF documents of the scanned Reporting Forms** and the **subject lines of the e-mails sent to submit the forms**:

Agency-Program-RF-Request Number(s)

Abbreviations may also be utilized to ensure that filenames or subject lines are within reasonable limits. For example, if FMD would like to submit a *Reporting Form* for the WIA Adult and Dislocated Worker program and the report encompasses expenditures funded through cash request numbers 1 to 3 then the titling of the scanned document and e-mail subject line would be as follows:

FMD-WIA ADW-RF-Requests 1-3

Titling guidelines must be followed to ensure quick processing and appropriate tracking of submitted documents, while maintaining high-levels of organization.

All reporting forms are due by 5:00 p.m. on the 10th of the month, following the month in which expenditures occurred. For example, the *Reporting Forms* for February 2010 must be submitted by 5:00 p.m. on March 10, 2010. In the event that the *Reporting*

Form is not submitted, by the due date, for a specific program then all future cash requests for that program will not be processed until the corresponding form is received.

When the 10th falls on a Saturday, *Reporting Forms* are due the day prior, on Friday. Contractors must submit their reports on Monday if the 10th falls on a Sunday. It is imperative that contractors adhere to the reporting schedule contained herein to ensure conformance with EDD reporting deadlines.

Detailed Expenditure Reports (DERs)

Detailed Expenditure Reports (Exhibit G), which itemize how funds are spent by cost category (i.e., salaries, rent etc.), are also due by 5:00 p.m. on the 10th of the month, following the month in which costs were incurred. In the event that the *Detailed Expenditure Report* is not submitted, by the due date, for a specific program then all future cash requests for that program will not be processed until the corresponding form is received.

When the 10th falls on a Saturday, *Detailed Expenditure Reports* are due the day prior, on Friday. Contractors must submit their reports on Monday if the 10th falls on a Sunday. It is imperative that contractors adhere to the reporting schedule contained herein to ensure conformance with EDD reporting deadlines.

Detailed Expenditure Reports must also be printed, completed and scanned (front and back) into a single, Adobe Acrobat document (PDF format). This PDF document must then be submitted to CSS electronically, via email. Contractors must e-mail all *Detailed Expenditure Reports* to CMD at WIAinvoice@css.lacounty.gov.

When submitting *Detailed Expenditure Reports*, the following titling guidelines must be utilized to title the **PDF documents of the scanned Detailed Expenditure Reports** and the **subject lines of the e-mails sent to submit the forms**:

Agency-Program-DER-Request Number(s)

Abbreviations may also be utilized to ensure that filenames or subject lines are within reasonable limits. For example, if FMD would like to submit a *Detailed Expenditure Report* for the WIA Adult and Dislocated Worker program and the report encompasses expenditures funded through cash request numbers 1 to 3 then the titling of the scanned document and e-mail subject line would be as follows:

FMD-WIA ADW-DER-Requests 1-3

Titling guidelines must be followed to ensure quick processing and appropriate tracking of submitted documents, while maintaining high-levels of organization.

Line-Items Exceeding 20% of Allocation

In the instance that any movement of funds within an approved line item exceeds twenty percent (20%) of the amount allocated to the line item then such modification must be in writing and mutually agreed upon by the CMD pursuant to the WIA Contract, Part II: Standard Terms and Conditions, Contract Modification Section.

Contractors must provide CMD with a copy of the modified budget. In the event that a contractor fails to submit the budget modification, in a timely manner, then all future cash requests for that program will not be processed until the corresponding budget modification is received.

RECONCILIATIONS

FMD will review and reconcile financial expenditure reports to cash requests on a monthly basis to determine: compliance with contract line-item budgets; compliance with DOL, EDD and CSS cash management requirements; and, instances of excess cash on hand. FMD will immediately investigate any instances of noncompliance.

The Auditor-Controller will conduct annual reviews to determine if, on a sample basis, expenditures are adequately supported and are in compliance with applicable program requirements. The Auditor-Controller will also review, on a sample basis, contractor conformance with DOL, EDD and CSS cash management requirements.

If you have any questions regarding this Administrative Notice, please contact Edward Mokhtarian via e-mail, eMokhtarian@css.lacounty.gov.

REFERENCES

- 29 Code of Federal Regulations (CFR) Part 97.20(b) and 97.21(b)(c)(d)
- DOL One-Stop Operator Financial Management Technical Assistance Guide
- U.S. Office of Management and Budget (OMB) Circulars A-87 and A-133
- EDD Administrative Notice WIAD04-14 and WIAD06-4



Rogelio Tapia, Director
Financial Management Division

**FEDERAL DEPARTMENT OF LABOR FINANCIAL MANAGEMENT
TECHNICAL ASSISTANCE GUIDE**

EXHIBIT A

Financial System Standards

Title 29 CFR 97.20(b) establishes a set of standards that must be included in the financial management systems of grantees and subgrantees. Each of these seven standards is discussed below:

Financial Reporting. Accurate, current, and complete disclosure of the financial results of ETA grant activities must be made in accordance with Employment and Training Administration (ETA) grant reporting requirements. This means that the allowable costs reported to the Federal funding source must be traceable to accounting records. In addition, all allowable costs and activities must be reported, and the reports must be submitted in the format specified by *Community and Senior Services' Cash Management Policy*.

Accounting Records. All grantees must keep records that adequately identify ETA grant funds. The records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income. The records must be maintained in accordance with Generally Accepted Accounting Principles (GAAP). Grantees and subgrantees may use either the cash or the accrual method of accounting; however, expenditures must be reported to the ETA on an accrual basis. If the records are maintained on a cash basis, the grantee or subgrantee must usually maintain a set of linking records, typically accrual spreadsheets, so that the reported costs are traceable during monitoring or auditing to the official accounting records or books of account.

Internal Control. Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Internal controls are designed to provide safeguards for Federal funds. For example, payments may not be authorized solely by an employee who also has the authority to sign checks. Internal controls for property often are inherent in the inventory system that tracks purchases and locations or use of property procured with grant funds. Grantees must adequately safeguard all such property and must assure that it is used solely for authorized ETA grant activities, including shared One-Stop activities.

Budget Control. Actual expenditures or outlays must be compared with budgeted amounts for each grant or subgrant. This is often referred to as a "planned vs. actual" analysis. The results of such analysis are used to preclude overspending and/or to modify contracts and grant agreements. For non-formula grants, the information is also used to ensure compliance with the budget line item flexibility provision specified in the grant terms and conditions. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or subgrant agreement.

**FEDERAL DEPARTMENT OF LABOR FINANCIAL MANAGEMENT
TECHNICAL ASSISTANCE GUIDE**

EXHIBIT A

This information should be used in developing plans and monitoring. A further discussion of budgets as they relate to the shared costs of One-Stop operations is found in Chapter I-2, *Shared Costs Budgets*.

Allowable Costs. Applicable OMB cost principles, ETA grant regulations, and the terms of the grant and subgrant agreements must be followed in determining the reasonableness, allowability, and allocability of costs. Only allowable costs may be charged to an ETA funded grant, and no grant may pay for more than its fair share of the costs (allocability). This means that the grantee must determine what costs incurred by the organization are allowable, following the guidelines specified above. A more detailed discussion of allowable costs is found in Chapters II-3, *Cost Principles*, and II-4, *Allowable Costs*.

Source Documentation. Accounting records must be supported by source documentation such as canceled checks, invoices, purchase orders, paid bills, payrolls, time and attendance records, contract and subgrant award documents, tax records, etc. Source documentation is the proof that costs reported to the granting agency are, in fact, allowable and allocable to the grant. This source documentation must be available for review by awarding agency representatives and auditors and directly relate to the costs claimed on financial reports.

Cash Management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees must be followed whenever advance payment procedures are used. When advances are made by Payment Management System (PMS)/electronic transfer of funds (ETF) methods, the grantee must forecast cash needs to ensure that cash is received as close as possible to the time of actual disbursement. Grantees must also monitor the cash received by their subgrantees to minimize cash on hand. In addition, they must ensure that the subgrantees' cash management procedures conform substantially to the same standards of timing and amount that apply to the awarding entity. A further discussion of the cash management requirements is found in Chapter II-6, *Cash Management*.

**LOS ANGELES COUNTY COMMUNITY AND SENIOR SERVICES
INFORMATION REQUEST FORM**

This form designates personnel within the organization identified below that are authorized to make cash requests and respond to related inquiries for **WORKFORCE INVESTMENT ACT (WIA)**, **WIA AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)** and any funds associated with the **WAGNER-PEYSER PROGRAM**, **SPECIAL GRANTS** or funds provided for a **NATIONAL EMERGENCY GRANT**.

SUB-GRANT RECIPIENT (ENTITY NAME):	
SUB-GRANT RECIPIENT ADDRESS:	

1. List the person(s) authorized to make cash requests ONLY.

NAME	SIGNATURE	PHONE	E-MAIL
NAME	SIGNATURE	PHONE	E-MAIL

2. The entity's Financial Officer must approve all cash requests. List the Financial Officer authorized to approve all cash requests.

FISCAL OFFICER NAME	SIGNATURE	PHONE	E-MAIL

3. List the personnel contact who can answer questions regarding the cash requests.

NAME	SIGNATURE	PHONE	E-MAIL
NAME	SIGNATURE	PHONE	E-MAIL

The Director or his/her authorized representative shall certify that the person(s) listed above are authorized to request cash, approve cash requests and respond to cash request inquiries.

DIRECTOR (OR AUTHORIZED REPRESENTATIVE SIGNATURE)	
PRINT FIRST AND LAST NAME:	
DATE:	

Please submit the original **Information Request Form** to Community and Senior Services – Financial Management Division, 3175 W. 6th Street, Room 205, Los Angeles, CA 90020, to the attention of Expenditure Management Section. Contractors must retain copies of all Information Request Forms on file for three (3) years. Contractors must submit up-to-date Information Request Forms, annually, at their contract signings. Contractors must also submit an updated Information Request Form anytime the information submitted above changes.

COUNTY OF LOS ANGELES COMMUNITY AND SENIOR SERVICES CASH REQUEST FORM

Contractors may submit cash requests to Community and Senior Services Financial Management Division electronically via e-mail at FMDFinancialReports@css.lacounty.gov. **Separate forms must be completed and submitted for each program (i.e. WIA Adult). If the program title is not listed, please fill it in on the empty space provided.**

AGENCY:					
CONTRACT NUMBER:			FISCAL YEAR:		
DATE OF REQUEST:			REQUEST NUMBER:		
REPORT PERIOD:			CASH MANAGEMENT []	REIMBURSEMENT []	
	(A)	(B)	(A+B)		
PROGRAM TITLE (COMPLETE FOR ONLY ONE PROGRAM)	BUDGET ALLOCATION	PRIOR YTD CASH REQUEST	CURRENT CASH REQUEST*	TOTAL YTD CASH REQUESTED	TOTAL YTD CASH DISBURSED
WIA ADULT	\$	\$	\$	\$	\$
WIA DISLOCATED WORKER	\$	\$	\$	\$	\$
WIA YOUTH	\$	\$	\$	\$	\$
RAPID RESPONSE	\$	\$	\$	\$	\$
ARRA ADULT	\$	\$	\$	\$	\$
ARRA DISLOCATED WORKER	\$	\$	\$	\$	\$
ARRA YOUTH	\$	\$	\$	\$	\$
ARRA SUMMER YOUTH	\$	\$	\$	\$	\$
	\$	\$	\$	\$	\$
TOTAL	\$	\$	\$	\$	\$

*** Cash requests for needs beyond four (4) business days are not allowed. Upon receipt of funds, full disbursement must be made within three (3) business days. All excess cash must be returned to or recouped by CSS IMMEDIATELY after this period. Minimally, one (1) Cash Request Form must be submitted each month.**

In accordance with the fiscal provisions outlined in the contract, this request for cash is provided for the amounts indicated above. We understand that all information on this form must be complete and that CSS Financial Management Division must receive the cash request with all necessary approvals. I hereby certify that I am a duly appointed representative of the above named subgrant recipient and that, to the best of my knowledge, the above request represents our best estimate, is in accordance with the current provisions, and does not violate Federal and State policy of not maintaining more cash than is necessary to meet our immediate needs at anytime.

Authorized Contractor Representatives:				
Print First and Last Name	Signature	Date	E-mail	Phone
Name (Financial Officer)	Signature (Financial Officer)	Date	E-mail	Phone

CSS STAFF USE ONLY			
FMD Review:	Date:	FMD Approval:	Date:
Amt. Paid:	Encumbrance #:		

**COUNTY OF LOS ANGELES – COMMUNITY AND SENIOR SERVICES (CSS)
CASH REQUEST INSTRUCTIONS**

Complete and submit a separate form for each program. Cash requests for needs beyond four (4) business days are not allowed. Upon receipt of funds, full disbursement must be made within three (3) business days. All excess cash must be returned to or recouped by CSS IMMEDIATELY after this period. Minimally, one (1) Cash Request Form must be submitted each month.

1. Agency: Enter the full name of your agency.
2. Contract Number: Enter the contract number for the WIA program for which cash has been requested.
3. Fiscal Year: Enter the fiscal year of the contract.
4. Date of Request: Enter the date on which the cash request is submitted.
5. Request Number: Enter the appropriate request number (in sequential order) for the program for which cash has been requested.
6. Report Period: Enter the monthly report period for which cash has been requested.
7. Payment Methodology: Select the current payment methodology utilized.
8. Program Title: *A separate cash request form must be completed for each program.* If the program title is not listed, please fill in the appropriate program information in the empty space provided on the bottom row.
9. Budget Allocation: Enter the total amount of the grant award.
10. Prior YTD Cash Request: Enter the total amount of cash requested year-to-date, prior to this request, whether it has been received or not.
11. Current Cash Request: Enter the amount of cash currently being requested. Only include cash needed for expenditures to occur within the next four (4) business days.
12. Total YTD Cash Requested: Enter the total year-to-date cash requested, including prior cash requested and the current cash request.
13. Total YTD Cash Disbursed: Enter the amount of cash disbursed, year-to-date. Include checks, wires, and cash issued.
14. Authorized Contractor Representatives: Print a copy for authorized representatives to complete. Representative's full printed name, signature, date, e-mail address and phone number must also be completed.
15. **Once the cash request form has been printed and completed, it must be scanned (front and back) into a single Adobe Acrobat document (PDF format) and e-mailed to the following e-mail address: FMDFinancialReports@css.lacounty.gov.**

You may direct any questions regarding cash requests to the Financial Management Division – Expenditure Management Section by sending an e-mail to FMDFinancialReports@css.lacounty.gov.

Adult/Dislocated Worker (ADW) Reporting Form (RF)

(includes NEG,15% Statewide Activities,25% Additional Assistance, Special Grants)

I. Contractor Information				
1. Agency				
2. Contract Number				
3. Contract Term (FY)				
4. Program				
5. Contract Amount				
6. Report Period				
7. Submission Date				
8. Corresponding Request Number(s)				
9. Closeout Report (Y/N)				
II. Administrative Expenditures (RSA/MOU)				
1. Administrative Cash Expenditures				
2. Administrative Accrued Expenditures				
3. TOTAL ADMINISTRATIVE EXPENDITURES				
III. Cumulative Expenditures (Program)	CSS USE	Cash Expenditures	Accrued Expenditures	Total Expenditures
1. Administrative Costs	WF01			
2. Core A (Self Services)	WF02			
3. Core B (Reg Services)	WF03			
4. Intensive Services	WF04			
5. Training Services				
a. Training Payments	WF13			
b. Other Training Services	WF29			
6. Other				
7. TOTAL PROGRAM EXPENDITURES				
IV. TOTAL EXPENDITURES (ADMIN + PROGRAM)				
V. Other Items - Admin (not included in expenditures)				
1. Non-Fed Supp (Stand-in Costs)				
2. Unliquidated Obligations				
3. Program Income Earned				
4. Program Income Expended				
VI. Other Items - Program (not included in expenditures)				
1. Non-Fed Supp (Stand-in Costs)				
2. Unliquidated Obligations				
3. Program Income Earned				
4. Program Income Expended				

Must be printed, completed and scanned into a single, Adobe Acrobat PDF document.

Please submit to CSS via email to FMDFinancialReports@css.lacounty.gov.

Adult/Dislocated Worker (ADW) Reporting Form (RF)

(includes NEG,15% Statewide Activities,25% Additional Assistance, Special Grants)

VII. Miscellaneous Items (Admin and/or Program)							
1. Cash Match							
2. In-Kind Contributions							
VIII. Total NEG Expenditures: Project Operator Level							
1. Participant Wages							
2. Participant Fringe Benefits							
3. Core and Intensive Services							
4. NEG - Funded Training							
5. NEG - Funded Supportive Services							
6. Needs Related Payments (NRP)							
7. Other	CSS USE						
8. TOTAL NEG PROGRAM EXPENDITURES	WF09						
9. Program Management and Oversight							
a. Administrative, excl NRP Processing							
b. Other							
10. TOTAL NEG ADMINISTRATIVE EXPENDITURES	WF01						
11. TOTAL NEG EXPENDITURES (Program and Administrative)							
IX. Comments							
<p>X. Certification</p> <p>I certify that the information in this statement is correct to the best of my knowledge and the expenditures reflected herein are made in accordance with conditions of the subcontract. I also certify that all required payroll tax and income tax monies have been withheld from wages of persons employed by this organization to this date, and such funds have been held in a reserve fund or transmitted to local, state or federal officials as required by appropriate laws. I, as the authorized representative for this agency, by submitting this document attest to the truth and authenticity of the claims made and support documents represented.</p> <table border="1"> <tr> <td>1. Name</td> </tr> <tr> <td>2. Signature (Director or Authorized Representative)</td> </tr> <tr> <td>3. Date</td> </tr> <tr> <td>4. Phone Number</td> </tr> <tr> <td>5. E-mail</td> </tr> </table>			1. Name	2. Signature (Director or Authorized Representative)	3. Date	4. Phone Number	5. E-mail
1. Name							
2. Signature (Director or Authorized Representative)							
3. Date							
4. Phone Number							
5. E-mail							
CSS STAFF USE ONLY							
FMD Staff Review:	Date:	FMD Supervisor Review: Date:					
Applicable Request Number(s):		Encumbrance #:					

Must be printed, completed and scanned into a single, Adobe Acrobat PDF document.

Please submit to CSS via email to FMDFinancialReports@css.lacounty.gov.

ADULT AND DISLOCATED WORKER (ADW) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

Use the following line item instructions to report expenditure information for Workforce Investment Act (WIA) formula funds, 15 Percent Statewide Activities, 25 Percent Additional Assistance, National Emergency Grant (NEG), and Special Grants. Additional fields are included to capture other specific information where required by the State Employment Development Department (EDD) format. **All reported figures should represent year-to-date (YTD) expenditures, unless otherwise stated. Reporting is not necessary for any gray-filled cells; gray-filled cells can be disregarded. Any field (i.e. Administrative Cash Expenditures did not apply to the program) which is not utilized or applicable can be left blank and does not need to be reported.**

Section I – Contractor Information

1. Agency Name: Enter the full name of your agency.
2. Contract Number: Enter the contract number for the program.
3. Contract Term (FY): Enter the fiscal year of the contract.
4. Program Name: Enter the program name. Service providers should distinguish between Formula and American Recovery and Reinvestment Act (ARRA) funds when identifying the program.
5. Contract Amount: Enter the total amount of the grant award.
6. Report Period: Enter the monthly report period for which the reporting form is submitted.
7. Submission Date: Enter the date on which the reporting form is submitted.
8. Corresponding Request Number(s): Enter the request numbers covered within the report period that the reporting form is submitted.
9. Closeout Report (Y/N): Leave blank unless the form is the final form being submitted to closeout a program.

Section II – Administrative Expenditures (RSA/MOU) – Note: this section does not cover program administrative costs; only the costs associated to the \$23,500 allocated for the development and maintenance of the RSA/MOU.

1. Administrative Cash Expenditures: Enter the amount of administrative cash expenditures for the program in the reporting period.
2. Administrative Accrued Expenditures: Enter the amount of administrative accrued expenditures for the program in the reporting period.
3. Total Administrative Expenditures: Add the administrative cash and accrued expenditures then enter the total amount.

ADULT AND DISLOCATED WORKER (ADW) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

Section III – Cumulative Expenditures (Program)

1. Administrative Costs: Enter the total amount of program administrative cost expenditures from the beginning of the contract term through the end of the report period.
2. Core A (Self Services): Enter the total amount of Core A (Self Services) expenditures from the beginning of the contract term through the end of the report period.
3. Core B (Reg Services): Enter the total amount of Core B (Reg Services) expenditures from the beginning of the contract term through the end of the report period.
4. Intensive Services: Enter the total amount of Intensive Services expenditures from the beginning of the contract term through the end of the report period.
5. Training Services: Enter the total amount of Training Services expenditures, separated by Training Payments and Other Training Services, from the beginning of the contract term through the end of the report period.

- a. Line 4a. This line captures the total amount of Training Payments from the beginning of contract term through the end of the report period.

This category represents the price paid for tuition or instruction. These payments of funds are for participants to attend LWIA approved classroom instruction or other training opportunities. Training payments include the use of ITAs for eligible training provider list approved programs. Training payments can also include payments for contracted services for customized training and on-the-job training.

- b. Line 4b. Enter the total amount of Other Training Services from the beginning of the contract term through the end of the report period.

This category includes any training services not identified as a training payment. Examples are in-house staff providing training (where a certificate is not issued), training materials, and supportive services that enable a participant to attend training.

6. Other: Enter the total amount of any other allowable program expenditures, other than the categories listed above.
7. Total Program Expenditures: Add the total amounts from Administrative Costs, Core A, Core B, Intensive Services, Training Services and Other. Enter the sum of the total amounts of these categories as the Total Program Expenditures.

Section IV – Total Expenditures (Administrative and Program)

Enter the sum of the total Administrative and Program Expenditures from the beginning of the contract term through the end of the report period.

**ADULT AND DISLOCATED WORKER (ADW) REPORTING FORM (RF)
COMPLETION INSTRUCTIONS**

Section V – Other Items – Admin (not included in expenditures)

1. Non-Fed Supp (Stand-in Costs): Enter the total amount of non-Federal support (Stand-In Costs), if any.

This category covers costs for the program paid for with non-federal costs resulting from an audit. These costs must come from the same year as the costs that they are proposed to replace and they must not cause a violation of the administrative or other cost limitations. These costs must also be included in the appropriate expenditure reports if they will be used at a later time.

2. Unliquidated Obligations: Enter unliquidated obligations, if any.

This category represents the dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the subgrantee for which the goods or services have not been received within the report period and for which an outlay (cash) or an accrued expenditure has not been recorded.

3. Program Income Earned: Enter any program income earned, if applicable.
4. Program Income Expended: Enter any program income expended, if applicable.

Section VI – Other Items – Program (not included in expenditures)

1. Non-Fed Supp (Stand-in Costs): Enter the total amount of non-Federal support (Stand-In), if any.
2. Unliquidated Obligations: Enter the total amount of unliquidated obligations for core/intensive services, training services, and any other unliquidated obligations.
3. Program Income Earned: Enter any program income earned, if applicable.
4. Program Income Expended: Enter any program income expended, if applicable.

Section VII – Miscellaneous Items (Administrative and/or Program)

1. Cash Match: Enter the amount of cash match expended.

For all subgrant awards effective on or after January 1, 2006, cash match is a reportable item when it is a requirement for receipt of a grant. Cash match may be required in certain Solicitation for Proposals (SFP) that EDD issues and is documented by a project specific letter of commitment from the donor. It is a non-WIA contribution of funds made available to the subgrantee, to be used specifically for project activities. The awarded subgrantee has control over and disburses these funds. Examples include: non-WIA money received from employers, foundations, private entities, local governments, etc.

**ADULT AND DISLOCATED WORKER (ADW) REPORTING FORM (RF)
COMPLETION INSTRUCTIONS**

2. In-Kind Contributions: Enter the amount of In-Kind contributions provided.

For all subgrant awards effective on or after January 1, 2006, In-kind contributions are reportable items when it is a requirement for receipt of a grant. In-kind contributions may be required in certain SFPs that EDD issues. These contributions of non-cash resources are to be used specifically for project activities. Examples include donated personnel, services, or use of equipment or space.

Section VIII – Total NEG Expenditures: Project Operator Level

1. Participant Wages: Enter the total amount of expenditures for participant wages from the beginning of the contract term through the end of the report period.
2. Participant Fringe Benefits: Enter the total amount of expenditures for participant fringe benefits from the beginning of the contract term through the end of the report period.
3. Core and Intensive Services: Enter the combined total amount of core and intensive service expenditures from the beginning of the contract term through the end of the report period.
4. NEG – Funded Training: Enter the total amount of training expenditures funded with NEG funds from the beginning of the contract term through the end of the report period.
5. NEG – Funded Supportive Services: Enter the total amount of supportive service expenditures funded with NEG funds from the beginning of the subgrant term through the end of the report period.

Supportive services, provided directly or through cash assistance that enable an individual to participate in the WIA program. This category may only be provided to individuals who are participating in core, intensive or training services and unable to obtain supportive services through other programs providing such services. Supportive services may only be provided when they are necessary to enable individuals to participate in Title I activities. Supportive service costs must be reported in the cost category where the expense was incurred. For example: supportive services given during the core registration phase will be reported on Section V Line 2 "Core Reg Services" of the report.

6. Needs Related Payments (NRP): Enter the total amount of needs-related payment expenditures from the beginning of the subgrant term through the end of the report period.

As described in Title 20 CFR 663.815, needs-related payments provide financial assistance to participants for the purpose of enabling individuals to participate in training and are one of the other supportive services authorized by WIA. Refer to WIA Section 134(e)(3)

7. Other: Enter the amount of expenditures for any program costs not related to participant wages, participant fringe benefits, core and intensive services, training, supportive services, or needs-related payments, incurred from the beginning of the contract term through the end of the report period.

**ADULT AND DISLOCATED WORKER (ADW) REPORTING FORM (RF)
COMPLETION INSTRUCTIONS**

8. Total NEG Program Expenditures: Enter the sum of all NEG program expenditures, including Participant Wages, Participant Fringe Benefits, Core and Intensive Services, NEG – Funded Training, NEG – Funded Supportive Services, Needs Related Payments (NRP) and Other.
9. Program Management and Oversight: Line seven (9). Enter the total amount of Program Management and Oversight from the beginning of the contract term through the end of the report period. This line is the sum of expenditure information in lines 9a and 9b below.
 - a. Line 9a. This line captures the amount of administrative expenditures, excluding any processing costs expended for any needs-related payments, funded from the beginning of the contract term through the end of the report period.
 - b. Line 9b. This line captures the amount of expenditures for any non-administrative costs related to the management and oversight of the program funded from the beginning of the contract term through the end of the report period.
10. Total NEG Administrative Expenditures: Enter the sum of all NEG administrative expenditures, including the sum of the figures reported on line 9a and 9b.
11. Total NEG Expenditures (Program and Administrative): Enter the sum of Total NEG Program Expenditures (line 8) and Total NEG Administrative Expenditures (line 10).

Section IX – Comments

Enter any comments related to the information reported.

Section X - Certification

1. Name: Enter the name of the Director or his/her authorized representative.
2. Signature: The Director or his/her authorized representative must sign under this line.
3. Date: Enter the date that the report was signed.
4. Phone Number: Enter the direct contact number of the representative that the report was signed by.
5. E-mail: Enter the e-mail address of the representative that the report was signed by.

I. Contractor Information		
1. Agency		
2. Contract Number		
3. Contract Term (FY)		
4. Program		
5. Contract Amount		
6. Report Period		
7. Submission Date		
8. Corresponding Request Number(s)		
9. Closeout Report (Y/N)		
II. Administrative Expenditures (RSA/MOU)		
1. Administrative Cash Expenditures		
2. Administrative Accrued Expenditures		
3. TOTAL ADMINISTRATIVE EXPENDITURES		
III. Cumulative Expenditures (Program)	CSS USE	
1. Program (Required) Cash Expenditures	WF23	
2. Program (Required) Accrued Expenditures		
3. Program (Allowable) Cash Expenditures	WF22	
4. Program (Allowable) Accrued Expenditures		
5. TOTAL RAPID RESPONSE PROGRAM EXPENDITURES		
IV. TOTAL EXPENDITURES (ADMIN + PROGRAM)		
V. Other Items - Admin (not included in expenditures)		
1. Non-Fed Supp (Stand-in Costs)		
2. Unliquidated Obligations		
3. Program Income Earned		
4. Program Income Expended		
VI. Other Items - Program (not included in expenditures)		
1. Non-Fed Supp (Stand-in Costs)		
2. Unliquidated Obligations		
3. Program Income Earned		
4. Program Income Expended		

Must be printed, completed and scanned into a single, Adobe Acrobat PDF document.

Please submit to CSS via email to FMDFinancialReports@css.lacounty.gov.

VII. Comments**VIII. Certification**

I certify that the information in this statement is correct to the best of my knowledge and the expenditures reflected herein are made in accordance with conditions of the subcontract. I also certify that all required payroll tax and income tax monies have been withheld from wages of persons employed by this organization to this date, and such funds have been held in a reserve fund or transmitted to local, state or federal officials as required by appropriate laws. I, as the authorized representative for this agency, by submitting this document attest to the truth and authenticity of the claims made and support documents represented.

1. Name
2. Signature (Director or Authorized Representative)
3. Date
4. Phone Number
5. E-mail

CSS STAFF USE ONLY

FMD Staff Review:	Date:	FMD Supervisor Review:	Date:
Applicable Request Number(s):		Encumbrance #:	

RAPID RESPONSE (RR) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

Use the following line item instructions to report expenditure information for Rapid Response (Grant Codes 526, 540, and 541). Additional fields are included to capture other specific information where required by the State Employment Development Department (EDD) format. **All reported figures should represent year-to-date (YTD) expenditures, unless otherwise stated. Reporting is not necessary for any gray-filled cells; gray-filled cells can be disregarded. Any field (i.e. Administrative Cash Expenditures did not apply to the program) which is not utilized or applicable can be left blank and does not need to be reported.**

Section I – Contractor Information

1. Agency Name: Enter the full name of your agency.
2. Contract Number: Enter the contract number for the program.
3. Contract Term (FY): Enter the fiscal year of the contract.
4. Program Name: Enter the program name. Service providers should distinguish between Formula and American Recovery and Reinvestment Act (ARRA) funds when identifying the program.
5. Contract Amount: Enter the total amount of the grant award.
6. Report Period: Enter the monthly report period for which the reporting form is submitted.
7. Submission Date: Enter the date on which the reporting form is submitted.
8. Corresponding Request Number(s): Enter the request numbers covered within the report period that the reporting form is submitted.
9. Closeout Report (Y/N): Leave blank unless the form is the final form being submitted to closeout a program.

Section II – Administrative Expenditures (RSA/MOU) – Note: this section does not cover program administrative costs; only the costs associated to the \$23,500 allocated for the development and maintenance of the RSA/MOU.

1. Administrative Cash Expenditures: Enter the amount of administrative cash expenditures for the program in the reporting period.
2. Administrative Accrued Expenditures: Enter the amount of administrative accrued expenditures for the program in the reporting period.
3. Total Administrative Expenditures: Add the administrative cash and accrued expenditures then enter the total amount.

Section III – Cumulative Expenditures (Program)

1. Program (Required) Cash Expenditures: Enter the total amount of required program cash expenditures from the beginning of the contract term through the end of the report period.

RAPID RESPONSE (RR) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

2. Program (Required) Accrued Expenditures: Enter the total amount of required program accrued expenditures from the beginning of the contract term through the end of the report period.
3. Program (Allowable) Cash Expenditures: Enter the total amount of allowable program cash expenditures from the beginning of the contract term through the end of the report period.
4. Program (Allowable) Accrued Expenditures: Enter the total amount of allowable program accrued expenditures from the beginning of the contract term through the end of the report period.
5. Total Rapid Response Program Expenditures: Enter the sum of the total amounts of required program cash and accrued expenditures and allowable program cash and accrued expenditures.

Section IV – Total Expenditures (Administrative and Program)

Enter the sum of the total Administrative and Program Expenditures from the beginning of the contract term through the end of the report period.

Section V – Other Items – Admin (not included in expenditures)

1. Non-Fed Supp (Stand-in Costs): Enter the total amount of non-Federal support (Stand-In Costs), if any.

This category covers costs for the program paid for with non-federal costs resulting from an audit. These costs must come from the same year as the costs that they are proposed to replace and they must not cause a violation of the administrative or other cost limitations. These costs must also be included in the appropriate expenditure reports if they will be used at a later time.

2. Unliquidated Obligations: Enter unliquidated obligations, if any.

This category represents the dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the subgrantee for which the goods or services have not been received within the report period and for which an outlay (cash) or an accrued expenditure has not been recorded.

3. Program Income Earned: Enter any program income earned, if applicable.
4. Program Income Expended: Enter any program income expended, if applicable.

Section VI – Other Items – Program (not included in expenditures)

1. Non-Fed Supp (Stand-in Costs): Enter the total amount of non-Federal support (Stand-In), if any.

RAPID RESPONSE (RR) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

2. Unliquidated Obligations: Enter the total amount of unliquidated obligations for core/intensive services, training services, and any other unliquidated obligations.
3. Program Income Earned: Enter any program income earned, if applicable.
4. Program Income Expended: Enter any program income expended, if applicable.

Section VII – Comments

Enter any comments related to the information reported.

Section VIII - Certification

1. Name: Enter the name of the Director or his/her authorized representative.
2. Signature: The Director or his/her authorized representative must sign under this line.
3. Date: Enter the date that the report was signed.
4. Phone Number: Enter the direct contact number of the representative that the report was signed by.
5. E-mail: Enter the e-mail address of the representative that the report was signed by.

I. Contractor Information				
1. Agency				
2. Contract Number				
3. Contract Term (FY)				
4. Program				
5. Contract Amount				
6. Report Period				
7. Submission Date				
8. Corresponding Request Number(s)				
9. Closeout Report (Y/N)				
II. Administrative Expenditures (RSA/MOU)				
1. Administrative Cash Expenditures				
2. Administrative Accrued Expenditures				
3. TOTAL ADMINISTRATIVE EXPENDITURES				
III. Cumulative Expenditures (Program)		Cash	Accrued	Total
	CSS USE	Expenditures	Expenditures	Expenditures
1. Youth (In-School)	WF06			
2. Youth (Out-of-School)	WF07			
3. TOTAL PROGRAM EXPENDITURES				
3a. Youth Summer Employment Opportunities				
IV. TOTAL EXPENDITURES (ADMIN + PROGRAM)				
V. Other Items - Admin (not included in expenditures)				
1. Non-Fed Supp (Stand-in)				
2. Unliquidated Obligations				
3. Program Income Earned				
4. Program Income Expended				
VI. Other Items - Program (not included in expenditures)				
1. Non-Fed Supp (Stand-in)				
2. Unliquidated Obligations				
3. Program Income Earned				
4. Program Income Expended				

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Please submit to CSS via email to FMDFinancialReports@css.lacounty.gov.

VII. Comments**VIII. Certification**

I certify that the information in this statement is correct to the best of my knowledge and the expenditures reflected herein are made in accordance with conditions of the subcontract. I also certify that all required payroll tax and income tax monies have been withheld from wages of persons employed by this organization to this date, and such funds have been held in a reserve fund or transmitted to local, state or federal officials as required by appropriate laws. I, as the authorized representative for this agency, by submitting this document attest to the truth and authenticity of the claims made and support documents represented.

1. Name

2. Signature (Director or Authorized Representative)

3. Date

4. Phone Number

5. E-mail

CSS STAFF USE ONLY

FMD Staff Review:

Date:

FMD Supervisor Review:

Date:

Applicable Request Number(s):

Encumbrance #:

Must be printed, completed and scanned into a single, Adobe Acrobat PDF document.

Please submit to CSS via email to FMDFinancialReports@css.lacounty.gov.

YOUTH (YTH) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

Use the following line item instructions to report expenditure information for the Youth Program. Additional fields are included to capture other specific information where required by the State Employment Development Department (EDD) format. **All reported figures should represent year-to-date (YTD) expenditures, unless otherwise stated. Reporting is not necessary for any gray-filled cells; gray-filled cells can be disregarded. Any field (i.e. Administrative Cash Expenditures did not apply to the program) which is not utilized or applicable can be left blank and does not need to be reported.**

Section I – Contractor Information

1. Agency Name: Enter the full name of your agency.
2. Contract Number: Enter the contract number for the program.
3. Contract Term (FY): Enter the fiscal year of the contract.
4. Program Name: Enter the program name. Service providers should distinguish between Formula and American Recovery and Reinvestment Act (ARRA) funds when identifying the program.
5. Contract Amount: Enter the total amount of the grant award.
6. Report Period: Enter the monthly report period for which the reporting form is submitted.
7. Submission Date: Enter the date on which the reporting form is submitted.
8. Corresponding Request Number(s): Enter the request numbers covered within the report period that the reporting form is submitted.
9. Closeout Report (Y/N): Leave blank unless the form is the final form being submitted to closeout a program.

Section II – Administrative Expenditures (RSA/MOU) – Note: this section does not cover program administrative costs; only the costs associated to the \$23,500 allocated for the development and maintenance of the RSA/MOU.

1. Administrative Cash Expenditures: Enter the amount of administrative cash expenditures for the program in the reporting period.
2. Administrative Accrued Expenditures: Enter the amount of administrative accrued expenditures for the program in the reporting period.
3. Total Administrative Expenditures: Add the administrative cash and accrued expenditures then enter the total amount.

Section III – Cumulative Expenditures (Program)

1. Youth (In-School): Enter the total expenditures that were provided for in-school youth activities.

YOUTH (YTH) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

2. Youth (Out-of-School): Enter the total expenditures that were provided for out-of-school youth activities.
3. Total Program Expenditures: Enter the sum of the total amount of expenditures from both In-School and Out-of-School Youth.
 - a. Youth Summer Employment Opportunities: Line (3a) captures the total amount of Summer Employment Opportunities contained within the In School and Out of School total expenditures reported in line 3.

Section IV – Total Expenditures (Administrative and Program)

Enter the sum of the total Administrative and Program Expenditures from the beginning of the contract term through the end of the report period.

Section V – Other Items – Admin (not included in expenditures)

1. Non-Fed Supp (Stand-in Costs): Enter the total amount of non-Federal support (Stand-In Costs), if any.

This category covers costs for the program paid for with non-federal costs resulting from an audit. These costs must come from the same year as the costs that they are proposed to replace and they must not cause a violation of the administrative or other cost limitations. These costs must also be included in the appropriate expenditure reports if they will be used at a later time.

2. Unliquidated Obligations: Enter unliquidated obligations, if any.

This category represents the dollar amount of formal orders placed through purchase orders, contract delegation orders or contracts and subgrants awarded that are to be paid at a future date. Unliquidated obligations are the amount of obligations committed to by the subgrantee for which the goods or services have not been received within the report period and for which an outlay (cash) or an accrued expenditure has not been recorded.

3. Program Income Earned: Enter any program income earned, if applicable.
4. Program Income Expended: Enter any program income expended, if applicable.

Section VI – Other Items – Program (not included in expenditures)

1. Non-Fed Supp (Stand-in Costs): Enter the total amount of non-Federal support (Stand-In), if any.
2. Unliquidated Obligations: Enter the total amount of unliquidated obligations for core/intensive services, training services, and any other unliquidated obligations.
3. Program Income Earned: Enter any program income earned, if applicable.
4. Program Income Expended: Enter any program income expended, if applicable.

YOUTH (YTH) REPORTING FORM (RF) COMPLETION INSTRUCTIONS

Section VII – Comments

Enter any comments related to the information reported.

Section VIII - Certification

1. Name: Enter the name of the Director or his/her authorized representative.
2. Signature: The Director or his/her authorized representative must sign under this line.
3. Date: Enter the date that the report was signed.
4. Phone Number: Enter the direct contact number of the representative that the report was signed by.
5. E-mail: Enter the e-mail address of the representative that the report was signed by.

I. Contractor Information

1. Agency
2. Contract Number
3. Contract Term (FY)
4. Program
5. Contract Amount
6. Report Period
7. Submission Date
8. Corresponding Request Number(s)
9. Closeout Report (Y/N)

II. Personnel Costs

	Budget Allocation	Current Month	YTD Expenditure
1. Staff Salaries and Wages			
2. Staff Fringe Benefits			
3. Total Personnel Costs			

III. Non-Personnel Costs

	Budget Allocation	Current Month	YTD Expenditure
1. Facility (Rent)			
2. Utilities(Telephone, Gas, Water Electricity)			
3. Janitorial Services			
4. Maintenance & Repairs			
5. Monitoring			
6. Computer Hardware/Software Purchase			
7. Office Equipment			
8. Training Materials			
9. Consumable Supplies			
10. Advertisement			
11. Print/Reproduction			
12. Professional Services			
13. Consultant			
14. Audit			
15. Travel			
16. Meeting/Conference			
17. Insurance			
18. a) Liability Automobile			
19. b) Building			
20. Staff Training Workshop/TA			
21. Other Supportive Services			
22. Participant Wages/Work Experience			
23. Participant Fringe Benefits			

Must be printed, completed and scanned into a single, Adobe Acrobat PDF document.

Please submit to CSS via email to WIAinvoice@css.lacounty.gov.

	Budget Allocation	Current Month	YTD Expenditure					
24. OJT Employer Reimbursement								
25. Tuition Payments/Vouchers								
26. Vocational Exploration								
27. Limited Internships								
28. Incentive								
29. Bonus Payments								
30. Child Care								
31. Transportation								
32. Housing Costs								
33. Uniforms/ Work Related Tool Costs								
34. Other Supp. Services (Specify)								
35. Other (Specify)								
36. Other (Specify)								
37. Other (Specify)								
38. Other (Specify)								
39. RSA/MOUs (Administrative Expenditure)								
40. Total Non-Personnel Costs								
	Budget Allocation	Current Month	YTD					
IV. TOTAL EXPENDITURES (Personnel + Non-Personnel)								
V. Comments (including explanations for any line-item variances)								
VI. Certification								
<p>I certify that the information in this statement is correct to the best of my knowledge and the expenditures reflected herein are made in accordance with conditions of the subcontract. I also certify that all required payroll tax and income tax monies have been withheld from wages of persons employed by this organization to this date, and such funds have been held in a reserve fund or transmitted to local, state or federal officials as required by appropriate laws. I, as the authorized representative for this agency, by submitting this document attest to the truth and authenticity of the claims made and support documents represented.</p>								
<table border="1"> <tr><td>1. Name</td></tr> <tr><td>2. Signature (Director or Authorized Representative)</td></tr> <tr><td>3. Date</td></tr> <tr><td>4. Phone Number</td></tr> <tr><td>5. E-mail</td></tr> </table>				1. Name	2. Signature (Director or Authorized Representative)	3. Date	4. Phone Number	5. E-mail
1. Name								
2. Signature (Director or Authorized Representative)								
3. Date								
4. Phone Number								
5. E-mail								
CSS STAFF USE ONLY								
CMD Staff Review:		CMD Supervisor Review:						
Date:		Date:						

Must be printed, completed and scanned into a single, Adobe Acrobat PDF document.

Please submit to CSS via email to WIAinvoice@css.lacounty.gov.

DETAILED EXPENDITURE REPORT (DER) COMPLETION INSTRUCTIONS

All reported figures should represent year-to-date (YTD) expenditures, unless otherwise stated. Reporting is not necessary for any gray-filled cells; gray-filled cells can be disregarded. Any field (i.e. the line-item Training Materials did not apply to the program) which is not utilized or applicable can be left blank and does not need to be reported.

Section I – Contractor Information

1. Agency Name: Enter the full name of your agency.
2. Contract Number: Enter the contract number for the program.
3. Contract Term (FY): Enter the fiscal year of the contract.
4. Program Name: Enter the program name. Service providers should distinguish between Formula and American Recovery and Reinvestment Act (ARRA) funds when identifying the program.
5. Contract Amount: Enter the total amount of the grant award.
6. Report Period: Enter the monthly report period for which the reporting form is submitted.
7. Submission Date: Enter the date on which the reporting form is submitted.
8. Corresponding Request Number(s): Enter the request numbers covered within the report period that the reporting form is submitted.
9. Closeout Report (Y/N): Leave blank unless the form is the final form being submitted to closeout a program.

Section II – Personnel Costs

Enter the personnel costs (i.e. Staff Salaries and Wages, Staff Fringe Benefits) applicable to the program. Enter the budget allocation, current month expenditure and YTD expenditure in the corresponding column.

Section III – Non-Personnel Costs

Enter the non-personnel costs (i.e. rent, utilities, janitorial services, office equipment, etc.) applicable to the program. Enter the budget allocation, current month expenditure and YTD expenditure in the corresponding column.

1. The line-items specified as Other can be utilized to report any expenditures that fall into categories that are not listed.

Section IV – Total Expenditures (Personnel and Non-Personnel Costs)

Enter the sum of the total Personnel and Non-Personnel Costs for the current month and from the beginning of the contract term through the end of the report period.

DETAILED EXPENDITURE REPORT (DER) COMPLETION INSTRUCTIONS

Section VII – Comments

Enter any comments related to the information reported. Explanations for any line-item variances must also be included within this cell.

Section VIII - Certification

1. Name: Enter the name of the Director or his/her authorized representative.
2. Signature: The Director or his/her authorized representative must sign under this line.
3. Date: Enter the date that the report was signed.
4. Phone Number: Enter the direct contact number of the representative that the report was signed by.
5. E-mail: Enter the e-mail address of the representative that the report was signed by.